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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 882

Session of  
1977

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INTRODUCED BY BRUNNER, APRIL 18, 1977

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REFERRED TO COMMITTEE ON FINANCE, APRIL 18, 1977

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AN ACT

1 Amending the act of July 22, 1970 (P.L.513, No.178), entitled  
2 "An act imposing a tax on the sale or possession of  
3 cigarettes and providing penalties," changing the cigarette  
4 stamping agencies permitted to pay for purchases on a  
5 deferred basis.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby enacts as follows:

8 Section 1. Subsection (e) of section 301, act of July 22,  
9 1970 (P.L.513, No.178), known as the "Pennsylvania Cigarette Tax  
10 Act," is amended to read:

11 Section 301. Stamp to Evidence the Tax.--\* \* \*

12 (e) The department shall by regulation permit [only] a  
13 [Pennsylvania domiciled] cigarette stamping agency to pay for  
14 purchases on a deferred basis, upon the filing of a surety bond,  
15 of the type approved by the department, with the department, in  
16 an amount deemed sufficient by the department to protect the  
17 revenue, said bond to be executed by the cigarette stamping  
18 agency as principal and by a corporate surety company, duly  
19 authorized to engage in such business in the Commonwealth of  
20 Pennsylvania, as surety.

1       Section 2.   This act shall take effect immediately.